



Colorado  
Legislative  
Council  
Staff

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**MEMORANDUM**

**UPDATED**  
March 8, 2010

**TO:** Interested Persons

**FROM:** Legislative Council Staff, (303) 866-3521

**SUBJECT:** Revenue Impact of House Bills 10-1189 through 10-1200  
As of March 8, 2010

The attached table summarizes the combined revenue impact of House Bills 10-1189 through 10-1200 based on Legislative Council Staff (LCS) estimates. Estimated revenue impacts total \$15.6 million in FY 2009-10, \$132.6 million in FY 2010-11, and \$175.1 million in FY 2011-12. The table also indicates whether each bill has an expenditure impact on the Department of Revenue and whether the legislative change is permanent or temporary. For more information, please see each bill's individual fiscal note. These estimates are subject to change should staff receive additional information.

As of the writing of this memorandum, House Bill 10-1197 is awaiting a hearing in Senate Finance and House Bill 10-1200 is in House Appropriations. House Bills 10-1189 through 10-1196 and House Bill 10-1199 have been signed into law.

## LCS Revenue Impact Estimates of House Bill's 10-1189 *through* 10-1200 /A

*Millions of Dollars*

House Bill	Description	Revenue Impact			Is There An Expenditure Impact?	Duration
Sales and Use Tax Legislation		FY 2009-10	FY 2010-11	FY 2011-12		
10-1189 /B	Direct Mail	\$0.2	\$0.8	\$0.8	Yes*	Permanent Effective 3/1/2010
10-1190 /B	Energy Used for Industrial Purposes	\$7.2	\$37.6	\$40.2	Yes*	March 1, 2010 - June 30, 2012
10-1191 /B	Candy and Soda	\$1.4	\$18.0	\$18.0	Yes*	Permanent Effective 5/1/2010
10-1192 /B	Repeal Software Regulation	\$4.6	\$23.7	\$24.1	Yes*	Permanent Effective 3/1/2010
10-1193 /B	Out-of-State Retailers (Online Sales)	<i>Up to \$0.9</i>	<i>Up to \$4.7</i>	<i>Up to \$4.6</i>	Yes	Permanent Effective 3/1/2010
10-1194 /B	Nonessential Food Containers	\$0.4	\$2.0	\$2.0	Yes*	Permanent Effective 3/1/2010
10-1195 /B	Agricultural Products	\$0.9	\$4.6	\$4.6	Yes*	March 1, 2010 - June 30, 2013
Income Tax Legislation		FY 2009-10	FY 2010-11	FY 2011-12		
10-1196 /B	Eliminate Type 7 Cars from Alt. Fuel Tax Credit		\$2.7	\$2.7	No	Tax Year 2011 /D
10-1197 /C	Conservation Easement Cap		\$18.5	\$37.0	Yes	Tax Years 2011 - 2013
10-1199 /B	Net Operating Loss		<i>Up to \$8.2</i>	<i>Up to \$16.5</i>	No	Tax Years 2011 - 2013
10-1200 /C	Defer Enterprise Zone Investment Tax Credit		<i>Up to \$11.8</i>	<i>Up to \$24.6</i>	No	Tax Years 2011 - 2013
<b>Total Revenue Impact</b>		<b>\$15.6</b>	<b>\$132.6</b>	<b>\$175.1</b>		

\* Economies of scale exist that will allow savings should multiple bills affecting sales and use tax account holders be enacted.

/A Excludes House Bill 10-1198, which was postponed indefinitely.

/B Signed into law.

/C As of the writing of this memorandum, House Bill 10-1197 was in Senate Finance and House Bill 10-1200 was in House Appropriations.

/D Prior to the bill, the credit for type 7 cars was to be repealed in tax year 2012. House Bill 10-1196 moves the repeal date up by a year.